

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

TAMARA L. KIRKLAND,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

Case No. 2:09-CV-00665-KJD-RJJ

ORDER

Currently before the Court is Plaintiff's Petition to Quash IRS Summons (#1). On September 1, 2010, Magistrate Judge Robert J. Johnston filed a Report and Recommendation (#4) recommending that the Petition to Quash be denied with prejudice.

The Court has considered the Motion, together with the entire record in this case, and affirms and upholds the Magistrate Judge's Report and Recommendation in whole. Specifically, the Court finds that the Magistrate Judge properly found that Plaintiff's Petition should be dismissed due to Plaintiff's failure to appear at the hearing set for May 25, 2010. Additionally, the Magistrate Judge properly found that Plaintiff failed to establish standing to institute these proceedings, or to file her Petition within the 20-day time period set forth in 26 U.S.C. § 7609(b), among other things.

1 Moreover, the Magistrate Judge's Report and Recommendation informed Plaintiff that any
2 objection to said Report and Recommendation must be filed in writing with the Clerk of the Court
3 within fourteen days. To date, no objections have been filed to the Report and Recommendation.

4 **IT IS HEREBY ORDERED** that Plaintiff's Petition to Quash IRS Summons (#1) is
5 **DENIED**, with prejudice.

6 **IT IS FURTHER ORDERED** that the Magistrate Judge's Report and Recommendation (#4)
7 is affirmed and adopted in whole.

8 DATED this 27th day of October, 2010

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12 Kent J. Dawson
13 United States District Judge
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